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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re

Chapter 11

DANA CORPORATION, *et al.*,

Case No. 06-10354 (BRL)

Debtors.

(Jointly Administered)

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**NOTICE OF APPEAL UNDER 28 U.S.C. § 158(a)
FROM ORDER ENTERED ON APRIL 25, 2007 BY
BANKRUPTCY JUDGE BURTON R. LIFLAND
VALUING RECLAMATION CLAIMS
FILED IN THE DEBTORS' CHAPTER 11 CASES AT ZERO**

1. Berlin Metals LLC ("Berlin") appeals under 28 U.S.C. § 158(a) from an Order dated April 25, 2007 by Bankruptcy Judge Burton R. Lifland valuing all reclamation claims filed in the Debtors' Chapter 11 cases at zero (a copy of which is annexed hereto as Exhibit A), and from the decision referenced therein (a copy of which is annexed hereto as Exhibit B).

2. The names of all parties to the Order appealed from and the names addresses, and telephone numbers of their respective attorneys are as follows:

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Dated: Jericho, NY
May 7, 2007

Respectfully Submitted,

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¹ Daido Metal Bellefontaine, LLC was not named as a party in the footnote on page 2 of the order, but was named as a party in the notice of appeal filed by Toyota Tshusho America, Inc. on May 3, 2007.